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August 29, 2001

VIA FEDERAL EXPRESS AND EMAIL

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. File No. 01-31

Dear Ms. Cottrell:

Please accept for filing in the above-referenced proceeding the original and one copy of the attached "Notice of Withdrawal of Allegiance Telecom of Massachusetts, Inc." In addition, I have also included one extra copy of the enclosed documents. Kindly date stamp it and return it for our files.

If you have any questions about this filing, please let me know.

Very truly yours,

Philip J. Macres

Enclosure

cc: Attached DTE 01-31 Service List